FOR OHF USE

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2004
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2004)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0041442

Facility Name: Lynncrest Manor of Paris

Address: 310 Eads Avenue (Number) Paris (City) 61944 (Zip Code)

County: Edgar

Telephone Number: (217) 465-5395 **Fax #** (217) 463-2242

IDPA ID Number: 371346156004

Date of Initial License for Current Owners: 04/01/96

Type of Ownership:

	VOLUNTARY,NON-PROFIT	X	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
		X	Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Christine A. Hanover **Telephone Number:** (312) 384-6000
Please send copies of desk review and audit adjustments to address on this page

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/04 to 12/31/04 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider	(Signed)	(Date)
	(Type or Print Name)	
	(Title)	
Paid Preparer	(Signed)	SEE ACCOUNTANTS' COMPILATION REPORT (Date)
	(Print Name and Title)	
	(Firm Name & Address)	Altschuler, Melvoin and Glasser LLP One South Wacker Drive, Suite 800, Chicago, IL 60606
	(Telephone)	(312) 384-6000 Fax # (312) 634-5518

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	62	Skilled (SNF)	62	22,692	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	62	TOTALS	62	22,692	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF			1,387	1,387	8
9	SNF/PED					9
10	ICF	14,124	1,686		15,810	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	14,124	1,686	1,387	17,197	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 75.78%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ] Non-allowable costs have been eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 04/01/96

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 02/98 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 18 and days of care provided 1,387

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 12/31/04 Fiscal Year: 12/31/04

* All facilities other than governmental must report on the accrual basis.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	89,555	7,977	5,898	103,430		103,430		103,430			1
2	Food Purchase		78,636		78,636		78,636	(628)	78,008			2
3	Housekeeping	47,615	9,564		57,179		57,179		57,179			3
4	Laundry	44,807	2,888		47,695		47,695		47,695			4
5	Heat and Other Utilities			49,261	49,261		49,261		49,261			5
6	Maintenance	21,272		33,492	54,764		54,764		54,764			6
7	Other (specify):*											7
8	**TOTAL General Services**	203,249	99,065	88,651	390,965		390,965	(628)	390,337			8
	B. Health Care and Programs											
9	Medical Director			6,900	6,900		6,900		6,900			9
10	Nursing and Medical Records	650,841	53,996	11,820	716,657		716,657		716,657			10
10a	Therapy			125,159	125,159		125,159		125,159			10a
11	Activities	20,186	1,078	2,240	23,504		23,504		23,504			11
12	Social Services	19,967		1,962	21,929		21,929		21,929			12
13	Nurse Aide Training											13
14	Program Transportation			2,048	2,048		2,048		2,048			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	690,994	55,074	150,129	896,197		896,197		896,197			16
	C. General Administration											
17	Administrative	42,580		56,400	98,980		98,980	(56,400)	42,580			17
18	Directors Fees											18
19	Professional Services			9,743	9,743		9,743	(733)	9,010			19
20	Dues, Fees, Subscriptions & Promotions			3,245	3,245		3,245	24	3,269			20
21	Clerical & General Office Expenses	20,004	6,488	9,476	35,968		35,968	38,658	74,626			21
22	Employee Benefits & Payroll Taxes			130,911	130,911		130,911		130,911			22
23	Inservice Training & Education											23
24	Travel and Seminar			1,823	1,823		1,823		1,823			24
25	Other Admin. Staff Transportation			1,801	1,801		1,801		1,801			25
26	Insurance-Prop.Liab.Malpractice			40,014	40,014		40,014	6,605	46,619			26
27	Other (specify):* **Alloc ben mgmt co**							3,734	3,734			27
28	**TOTAL General Administration**	62,584	6,488	253,413	322,485		322,485	(8,112)	314,373			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	956,827	160,627	492,193	1,609,647		1,609,647	(8,740)	1,600,907			29

*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Lynncrest Manor of Paris #0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

V. COST CENTER EXPENSES (continued)

		Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
	Capital Expense	Salary/Wage 1	Supplies 2	Other 3	Total 4	5	6	7**	8	9	10	
	D. Ownership											
30	Depreciation			4,688	4,688		4,688	87,371	92,059			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			33,862	33,862		33,862	119,174	153,036			32
33	Real Estate Taxes							32,414	32,414			33
34	Rent-Facility & Grounds			276,000	276,000		276,000	(271,373)	4,627			34
35	Rent-Equipment & Vehicles			2,316	2,316		2,316		2,316			35
36	Other (specify):* MIP expense							9,088	9,088			36
37	**TOTAL Ownership**			316,866	316,866		316,866	(23,326)	293,540			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		70,165		70,165		70,165		70,165			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			32,940	32,940		32,940		32,940			42
43	Other (specify):* Nonallowable Costs			30,647	30,647		30,647	(30,647)				43
44	**TOTAL Special Cost Centers**		70,165	63,587	133,752		133,752	(30,647)	103,105			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	956,827	230,792	872,646	2,060,265		2,060,265	(62,713)	1,997,552			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

****See schedule of adjustments attached at end of cost report.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals	(180)	2		4
5	Telephone, TV & Radio in Resident Rooms	(122)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	20,894	30		9
10	Interest and Other Investment Income	(14)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties	(18,116)	43		18
19	Entertainment				19
20	Contributions	(20)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(3,338)	43		24
25	Fund Raising, Advertising and Promotional	(1,478)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule See Attached Schedule 5A	(12,609)			29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (14,983)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(47,730)		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ (47,730)		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (62,713)		37

*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		x	$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Lynncrest Manor of Paris
Provider #: 0041442
01/01/04 to 12/31/04 **Schedule 5A**

VI. Adjustment Detail
Line 29 - Other

Non-allowable expenses	Amount	Reference
Legal Fees - Collections	(733)	19
Radiology	(1,427)	43
Laboratory	(5,815)	43
Urological	(331)	43
Non-allowable Finance Charges	(3,855)	32
Vending income	(448)	2
Total Line 29	(12,609)	

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
DSI partners, LLC	100%	Lynncrest Manor of Auburn	Auburn	DSI Management	Peoria	Management Co
(owned 70% by Jerry Neal, and 15%				Services, Inc.		
each by Sherry Borum-Neal and						
Ronald Mangum)						

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V	17	Management Fees	$ 56,400	DSI Management Services, Inc.	A	$	$ (56,400)	1
2	V	20	Licenses, Fees, Subscriptions		DSI Management Services, Inc.	A	24	24	2
3	V	21	Clerical & General Office Exp.		DSI Management Services, Inc.	A	2,554	2,554	3
4	V	27	Employee Benefits		DSI Management Services, Inc.	A	3,734	3,734	4
5	V	26	Insurance - Prop. Liability		DSI Management Services, Inc.	A	237	237	5
6	V	34	Rent - Facility & Grounds		DSI Management Services, Inc.	A	4,627	4,627	6
7	V	21	Admin Salaries		DSI Management Services, Inc.	A	36,104	36,104	7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 56,400			$ 47,280	$ * (9,120)	14

A = Owned 100% by Jerry Neal

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	26	Insurance	$	Lynncrest Realty Associates of Paris		$ 6,368	$ 6,368	15
16	V	30	Depreciation		Lynncrest Realty Associates of Paris		66,477	66,477	16
17	V	32	Interest		Lynncrest Realty Associates of Paris		123,043	123,043	17
18	V	33	Real Estate Taxes		Lynncrest Realty Associates of Paris		32,414	32,414	18
19	V	34	Rent - Facility and Grounds	276,000	Lynncrest Realty Associates of Paris			(276,000)	19
20	V	36	MIP Expense		Lynncrest Realty Associates of Paris		9,088	9,088	20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$ 276,000			$ 237,390	$ * (38,610)	39

* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1									$		1
2											2
3											3
4											4
5											5
6				N/A							6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization: DSI Management Services, Inc.
Street Address: 4239 War Memorial Dr.
City / State / Zip Code: Peoria, IL 61614
Phone Number: (309) 685-0595
Fax Number: (309) 685-9596

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	20	Licenses, Fees, Subscriptions	Number of Beds	132	2	$ 50	$	62	$ 24	1
2	21	Clerical & General Office Exp.	Number of Beds	132	2	5,438		62	2,554	2
3	27	Employee Benefits	Number of Beds	132	2	7,948		62	3,734	3
4	26	Insurance - Prop. Liability	Number of Beds	132	2	504		62	237	4
5	34	Rent - Facility & Grounds	Number of Beds	132	2	9,851		62	4,627	5
6	21	Admin Salaries	Number of Beds	132	2	76,867	76,867	62	36,104	6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 100,658	$ 76,867		$ 47,280	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Huntoon Paige/Prudential		X	Mortgage	$13,151.00	01/22/98	$ 1,900,000	$ 1,808,156	02/01/33	0.0775	$ 119,917	1
2	Carol Fleming		X	Loan	$4,231.00	02/02/98	300,000	157,549	07/01/06	0.3090	22,899	2
3	NCS Lease		X	Hardware/Software	$505.00	10/31/98	20,207	10,343	09/30/03	0.1429		3
4	South Pointe		X	Improvements	$1,810.00	12/27/01	73,413	25,960	12/27/05	P+0.0200	2,858	4
5												5
	Working Capital											
6								Amortization of loan costs			3,126	6
7												7
8												8
9	TOTAL Facility Related				$19,697.00		$ 2,293,620	$ 2,002,008			$ 148,800	9
	B. Non-Facility Related*											
10								Allocated from DSI Management Svcs.			6,879	10
11								Miscellaneous interest			1,226	11
12								Less: Offset nonallowable interest			(3,869)	12
13												13
14	TOTAL Non-Facility Related						$	$			$ 4,236	14
15	TOTALS (line 9+line14)						$ 2,293,620	$ 2,002,008			$ 153,036	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$ 9,088** **Line # 36**

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

SEE ACCOUNTANTS' COMPILATION REPORT

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2003 report.		$ 32,414	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2003	$ 32,414	2
3. Under or (over) accrual (line 2 minus line 1).		$	3
4. Real Estate Tax accrual used for 2004 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 32,414	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 32,414	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	1999	31,672	8
	2000	28,610	9
	2001	28,351	10
	2002	28,165	11
	2003	32,414	12

Real estate tax accrual is based on 100% of prior year's tax bill.

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2003	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2003 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2003 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2003.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2003 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2004 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2003 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Lynncrest Manor of Paris COUNTY Edgar

FACILITY IDPH LICENSE NUMBER 0041442

CONTACT PERSON REGARDING THIS REPORT Allan Herrmann

TELEPHONE (309) 685-0595 x306 FAX #: (309) 685-9596

A. **Summary of Real Estate Tax Cos**

Enter the tax index number and real estate tax assessed for 2003 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 200

	(A) Tax Index Numbe	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	09-19-06-300-018	36 T13 R11 - PT NW SW	$ 32,414.00	$ 32,414.00
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 32,414.00	$ 32,414.00

B. **Real Estate Tax Cost Allocation**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services? _____ YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. **Tax Bills**

Attach a copy of the original 2003 tax bills which were listed in Section A to this statement. Be sure to use the 200 tax bill which is normally paid during 2004

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 14,020 B. General Construction Type: Exterior Concrete Frame Steel Number of Stories One

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.

D. Does the Operating Entity? [ ] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [X] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable)

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: N/A
2. Number of Years Over Which it is Being Amortized: N/A
3. Current Period Amortization: N/A
4. Dates Incurred: N/A

Nature of Costs: N/A
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident Care	128,700	1998	$ 25,850	1
2					2
3	TOTALS	128,700		$ 25,850	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	62		1998	1977	$ 1,536,550	$	40	$ 37,180	$ 37,180	$ 262,203	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Air Conditioner			1996	552		10	55	55	461	9
10	Roof Repair			1996	3,770		20	188	188	1,622	10
11	Smoke Detectors			1997	3,580		15	239	239	1,912	11
12	Air Conditioner			1997	789		10	79	79	599	12
13	Plumbing			1997	2,555		15	170	170	1,289	13
14	Remodeling			1997	723		15	48	48	341	14
15	2 Air Conditioners			1997	1,105		10	111	111	837	15
16	Asbestos Removal			1998	15,112		15	1,007	1,007	6,701	16
17	Floor Tile			1998	24,517		15	1,634	1,634	10,664	17
18	Electric Wiring			1998	5,272		15	351	351	2,135	18
19	Water Heater			1998	8,000		15	533	533	3,598	19
20	Plumbing			1999	625	42	15	42		231	20
21	Security Alarm Doors			1999	2,836	189	15	189		1,040	21
22	Security Alarm Horns			1999	785	52	15	52		289	22
23	Sprinkler System			1999	6,855	457	15	457		2,514	23
24	Carpentry on ceiling			1999	2,950		15	197	197	1,063	24
25	Security Horns and Detectors			1999	3,180		15	212	212	1,166	25
26	Upgrade fire alarm system			1999	5,810		15	387	387	2,129	26
27	Heaters			1999	2,036		15	136	136	748	27
28	Sprinkler System			1999	55,627		15	3,708	3,708	20,394	28
29	Roofing			1999	10,500		15	700	700	3,850	29
30	Electric Wiring			1999	3,356		15	224	224	1,232	30
31	Cabinets			1999	3,036		15	202	202	1,111	31
32	Handrail			1999	7,338		15	490	490	2,693	32
33	Lumber			1999	1,702		15	113	113	622	33
34	Progress Light			1999	1,700		15	113	113	622	34
35	Electric Wiring/Fire Alarm			2000	5,586	328	15	328		1,600	35
36											36

*Total beds on this schedule must agree with page 2.

See Page 12A, Line 70 for total

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Sprinkler System	2000	$ 7,239	$	15	$ 483	$ 483	$ 2,415	37
38	Window Treatments	2000	350		10	35	35	175	38
39	Carpeting	2000	1,383		15	92	92	460	39
40	Asphalt Paving	2000	9,850		15	657	657	3,285	40
41	Lumber for Doors	2000	3,280		15	219	219	1,095	41
42	Roof Repair	2000	3,178		15	212	212	1,060	42
43	Smoke Detectors	2000	5,571		15	371	371	1,855	43
44	Sprinklers	2001	9,582		15	639	639	2,203	44
45	Remodel Bathrooms	2001	17,341		15	1,156	1,156	4,035	45
46	Heating Architect Designs	2001	18,500		15	1,233	1,233	4,110	46
47	Fire Alarms	2001	6,977		15	465	465	1,473	47
48	Nurse Call Station	2001	17,940		15	1,196	1,196	3,790	48
49	Remodeling of Resident Closets	2001	1,357		15	90	90	278	49
50	Sewer Line	2001	1,000	67	15	67		217	50
51	Remodeling Bathrooms	2002	2,929		15	195	195	488	51
52	Remodeling Showers	2002	5,193		15	346	346	865	52
53	Remodeling Hallway and Entranceway	2002	1,329		15	89	89	227	53
54	Compressor	2004	3,850	193	10	193		193	54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,833,296	$ 1,328		$ 56,883	$ 55,555	$ 361,890	70

SEE ACCOUNTANTS' COMPILATION REPORT

**Improvement type must be detailed in order for the cost report to be considered complete

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 275,941	$ 3,529	$ 34,590	$ 31,061	5-10	$ 225,943	71
72	Current Year Purchases	4,048	225	225		5-10	225	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 279,989	$ 3,754	$ 34,815	$ 31,061		$ 226,168	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Resident Care	1996 Ford van	1996	$ 7,162	$ 225	$ 225	$	8	$ 7,162	76
77	Resident Care	A/C Replacement on van	1999	1,087	136	136		8	737	77
78										78
79										79
80	TOTALS			$ 8,249	$ 361	$ 361	$		$ 7,899	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 2,147,384	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 5,443	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 92,059	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 86,616	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 595,957	85	

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	N/A	$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92	N/A	$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5		Management company allocation			4,627			5
6								6
7	TOTAL				$ 4,627 **			7

8. List separately any amortization of lease expense included on page 4, line 34. None
This amount was calculated by dividing the total amount to be amortized by the length of the lease N/A .

9. Option to Buy: ☐ YES ☐ NO Terms: _____ *

10. Effective dates of current rental agreement:
Beginning _____
Ending _____

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2005	$
13.	/2006	$
14.	/2007	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☒ YES ☐ NO

16. Rental Amount for movable equipment: $ 2,316 Description: Dishwasher $540; copier $1,209; shop tools $158; outside storage $409
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?
[ ] YES
[X] NO

It is the policy of this facility to only hire certified nurses aides.

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
IN-HOUSE PROGRAM [ ]
IN OTHER FACILITY [ ]
COMMUNITY COLLEGE [ ]
HOURS PER AIDE ____

3. CLINICAL PORTION:
IN-HOUSE PROGRAM [ ]
IN OTHER FACILITY [ ]
HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service	Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	L10A,C3	hrs	$	14	$ 901	$	14	$ 901	1
2	Licensed Speech and Language Development Therapist	L10A,C3	hrs		216	16,714		216	16,714	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	L10A,C3	hrs		1,655	107,544		1,655	107,544	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	L39,C2	# of prescrpts				70,165		70,165	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):									13
14	TOTAL			$	1,885	$ 125,159	$ 70,165	1,885	$ 195,324	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

XV. BALANCE SHEET - Unrestricted Operating Fund.

As of 12/31/04 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 846	$ 846	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 32,321)	251,016	251,016	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	4,002	4,002	6
7	Other Prepaid Expenses	56,388	56,388	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Due from related parties	615,828	615,828	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 928,080	$ 928,080	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land		25,850	13
14	Buildings, at Historical Cost	19,855	1,832,296	14
15	Leasehold Improvements, at Historical Cost	1,000	1,000	15
16	Equipment, at Historical Cost	43,274	288,238	16
17	Accumulated Depreciation (book methods)	(34,962)	(595,957)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (sp Loan Costs)		131,022	22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 29,167	$ 1,682,449	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 957,247	$ 2,610,529	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 1,195,729	$ 1,195,729	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	61,528	61,528	30
31	Accrued Taxes Payable (excluding real estate taxes)			31
32	Accrued Real Estate Taxes(Sch.IX-B)		32,414	32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Due to related parties	1,711,933	1,711,933	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 2,969,190	$ 3,001,604	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable	36,303	1,844,459	39
40	Mortgage Payable	157,549	157,549	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 193,852	$ 2,002,008	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 3,163,042	$ 5,003,612	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (2,205,795)	$ (2,393,083)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 957,247	$ 2,610,529	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (2,013,360)	1
2	Restatements (describe):		2
3	**Prior period adjustment**	(28,932)	3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (2,042,292)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	(163,503)	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ (163,503)	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (2,205,795)	24 *

Operating Entity Only

*** This must agree with page 17, line 47.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 1,652,349	1
2	Discounts and Allowances for all Levels	(66,272)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 1,586,077	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	234,102	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 234,102	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	180	14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	57,291	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	1,365	19
20	Radiology and X-Ray		20
21	Other Medical Services	4,721	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 63,557	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***	14	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 14	26
	E. Other Revenue (specify):**		
27	**Settlement Income (Insurance, Legal, Etc.)**		27
28	**Miscellaneous refunds for prior periods**	12,564	28
28a	**Vending income**	448	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 13,012	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 1,896,762	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	390,965	31
32	Health Care	896,197	32
33	General Administration	322,485	33
	B. Capital Expense		
34	Ownership	316,866	34
	C. Ancillary Expense		
35	Special Cost Centers	100,812	35
36	Provider Participation Fee	32,940	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 2,060,265	40
41	**Income before Income Taxes (line 30 minus line 40)****	(163,503)	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ (163,503)	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? NO If not, please attach a reconciliation. This entity files as part of a combined cash basis return.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,993	1,969	$ 40,076	$ 20.35	1
2	Assistant Director of Nursing					2
3	Registered Nurses	5,504	5,963	111,414	18.68	3
4	Licensed Practical Nurses	10,420	10,995	163,793	14.90	4
5	Nurse Aides & Orderlies	31,930	34,720	274,944	7.92	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides	1,793	2,139	19,451	9.09	8
9	Activity Director					9
10	Activity Assistants	2,092	2,523	20,186	8.00	10
11	Social Service Workers	1,887	2,101	19,967	9.50	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	13,099	13,734	89,555	6.52	15
16	Dishwashers					16
17	Maintenance Workers	2,147	2,328	21,272	9.14	17
18	Housekeepers	7,175	7,680	47,615	6.20	18
19	Laundry	6,511	7,091	44,807	6.32	19
20	Administrator	1,819	1,971	42,580	21.60	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,863	2,080	20,004	9.62	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	688	696	8,296	11.92	31
32	Other Health Ca: Care Plan Coord.	1,904	2,198	32,867	14.95	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	90,825	98,188	$ 956,827 *	$ 9.74	34

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	117	$ 5,898	L1,C3	35
36	Medical Director	Monthly	6,900	L9,C3	36
37	Medical Records Consultant	Monthly	607	L10,C3	37
38	Nurse Consultant	20	1,000	L10,C3	38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	34	2,240	L11,C3	44
45	Social Service Consultant	30	1,962	L12,C3	45
46	Other(specify) Lab	Monthly	15	L10,C3	46
47					47
48					48
49	TOTAL (lines 35 - 48)	201	$ 18,622		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses	20	$ 1,024	L10,C3	50
51	Licensed Practical Nurses	234	9,174	L10,C3	51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	254	$ 10,198		53

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Gerald Meeks	Administrator	0	$ 42,580
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 42,580

B. Administrative - Other

Description	Amount
Management Fees (eliminated in column 7)	$ 56,400
TOTAL (agree to Schedule V, line 17, col. 3)	$ 56,400
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Altschuler, Melvoin and	Accounting	$ 8,750
Glasser, LLP		
Attorney Fees	Legal Fees	733
Computer Services	Computer Services	260
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 9,743

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$
Unemployment Compensation Insurance	15,995
FICA Taxes	72,056
Employee Health Insurance	26,163
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Physicals	244
Other Employee Benefits	16,453
TOTAL (agree to Schedule V, line 22, col.8)	$ 130,911

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
N/A		
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	641
Health Care Worker Background Check	154
(Indicate # of checks performed 22)	
Management Company Allocation	24
Miscellaneous Dues & Subscriptions	2,450
Less: Public Relations Expense	( )
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 3,269

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	1,823
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,823

* Attach copy of IMRF notifications

**See instructions.

SEE ACCOUNTANTS' COMPILATION REPORT

Lynncrest Manor of Paris
Provider #: 0041442
01/01/04 to 12/31/04 **Schedule 21A**

XIX. SUPPORT SCHEDULE
C. Professional Services

Total (agree to Schedule V, line 19, column 3)	9,743
Nonallowable - collection fees	(733)
Total (agree to Schedule V, line 19, column 8)	9,010

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009
1			$		$	$	$	$	$	$	$	$	$
2	N/A												
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Lynncrest Manor of Paris # 0041442 Report Period Beginning: 01/01/04 Ending: 12/31/04

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **No**
If YES, give association name and amount. **N/A**

(3) Did the nursing home make political contributions or payments to a politica action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **7.5**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **1,759** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease. **N/A**

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **32,940**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **180**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients? **61%**
d. Have vehicle usage logs been maintained? **Adequate records have been maintained.**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **No**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm? **No**
Firm Name: **N/A** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **N/A** If no, please explain. **N/A**

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.

	Salaries	Supplies	Other	Total	Reclass-ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	89,555	7,977	5,898	103,430	0	103,430	0	103,430
2. Food Purchase	0	78,636	0	78,636	0	78,636	-628	78,008
3. Housekeeping	47,615	9,564	0	57,179	0	57,179	0	57,179
4. Laundry	44,807	2,888	0	47,695	0	47,695	0	47,695
5. Heat and Other Utilities	0	0	49,261	49,261	0	49,261	0	49,261
6. Maintenance	21,272	0	33,492	54,764	0	54,764	0	54,764
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	203,249	99,065	88,651	390,965	0	390,965	-628	390,337
9. Medical Director	0	0	6,900	6,900	0	6,900	0	6,900
10. Nursing & Medical Records	650,841	53,996	11,820	716,657	0	716,657	0	716,657
10a. Therapy	0	0	125,159	125,159	0	125,159	0	125,159
11. Activities	20,186	1,078	2,240	23,504	0	23,504	0	23,504
12. Social Services	19,967	0	1,962	21,929	0	21,929	0	21,929
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	0	0	2,048	2,048	0	2,048	0	2,048
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	690,994	55,074	150,129	896,197	0	896,197	0	896,197
17. Administrative	42,580	0	56,400	98,980	0	98,980	-56,400	42,580
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	9,743	9,743	0	9,743	-733	9,010
20. Fees, Subscriptions & Promotion	0	0	3,245	3,245	0	3,245	24	3,269
21. Clerical & General Office	20,004	6,488	9,476	35,968	0	35,968	38,658	74,626
22. Employee Benefits & Payroll	0	0	130,911	130,911	0	130,911	0	130,911
23. Inservice Training & Education	0	0	0	0	0	0	0	0
24. Travel and Seminar	0	0	1,823	1,823	0	1,823	0	1,823
25. Other Admin. Staff Trans	0	0	1,801	1,801	0	1,801	0	1,801
26. Insurance-Prop.Liab.Malpractice	0	0	40,014	40,014	0	40,014	6,605	46,619
27. Other (specify)*	0	0	0	0	0	0	3,734	3,734
28. Total General Adminis	62,584	6,488	253,413	322,485	0	322,485	-8,112	314,373
29. Total General Administrative	956,827	160,627	492,193	1,609,647	0	1,609,647	-8,740	1,600,907
30. Depreciation	0	0	4,688	4,688	0	4,688	87,371	92,059
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	33,862	33,862	0	33,862	119,174	153,036
33. Real Estate	0	0	0	0	0	0	32,414	32,414
34. Rent - Facility & Grounds	0	0	276,000	276,000	0	276,000	-271,373	4,627
35. Rent - Equipment & Vehicles	0	0	2,316	2,316	0	2,316	0	2,316
36. Other (specify):*	0	0	0	0	0	0	9,088	9,088
37. Total Ownership	0	0	316,866	316,866	0	316,866	-23,326	293,540
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	70,165	0	70,165	0	70,165	0	70,165
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	32,940	32,940	0	32,940	0	32,940
43. Other (specify):*	0	0	30,647	30,647	0	30,647	-30,647	0
44. Total Special Cost Ce	0	70,165	63,587	133,752	0	133,752	-30,647	103,105
45. Grand Total	956,827	230,792	872,646	2,060,265	0	2,060,265	-62,713	1,997,552

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	846	846
2. Cash - Patient Deposits	0	0
3. Accounts & Notes Recievable	251,016	251,016
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	4,002	4,002
7. Other Prepaid Expenses	56,388	56,388
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	615,828	615,828
10. Total current assets	928,080	928,080
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	0	25,850
14. Buildings, at Historical Cost	19,855	1,832,296
15. Leasehold Improvements, Historical Cost	1,000	1,000
16. Equipment, at Historical Cost	43,274	288,238
17. Accumulated Depreciation (book methods)	-34,962	-595,957
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	0	131,022
23. other (specify):	0	0
24. Total Long-Term Assets	29,167	1,682,449
25. Total Assets	957,247	2,610,529
CURRENT LIABILITIES		
26. Accounts Payable	1,195,729	1,195,729
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	0	0
29. Short-Term Notes Payable	0	0
30. Accrued Salaries Payable	61,528	61,528
31. Accrued Taxes Payable	0	0
32. Accrued Real Estate Taxes	0	32,414
33. Accrued Interest Payable	0	0
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	1,711,933	1,711,933
37. Other Current Liabilities (specify):	0	0
38. Total Current Liabilities	2,969,190	3,001,604
LONG TERM LIABILITES		
39.Long-Term Notes Payable	36,303	1,844,459
40.Mortgage Payable	157,549	157,549
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	193,852	2,002,008
46.Total Liabilities	3,163,042	5,003,612
47.Total Equity	-2,205,795	-2,393,083
48.Total Liabilities and Equity	957,247	2,610,529

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	1,652,349
2. Discounts and Allowances for all Levels	-66,272
Subtotal - Inpatient Care	1,586,077
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	234,102
7. Oxygen	0
Subtotal - Anciliary Revenue	234,102
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	180
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	57,291
18. Sale of Supplies to Non-Patients	0
19. Laboratory	1,365
20. Radiologyand X-Ray	0
21. Other Medical Services	4,721
22. Laundry	0
Subtotal - Other Operating Revenue	63,557
24. Contributions	0
25. Interest and Other Investments Income	14
Subtotal - Non-Operating Revenue	14
27. Other Revenue (specify):	13,012
28. Other Revenue (specify):	0
Subtotal - Other Revenue	13,012
30. Total Revenue	1,896,762
31. General Services	390,965
32. Health Care	896,197
33. General Administration	322,485
34. Ownership	316,866
35. Special Cost Centers	100,812
35. Provider Participation Fee	32,940
37. Other	0
40. Total Expenses	2,060,265
41. Income Before Income Taxes	-163,503
42. Income Taxes	0
43. Net Income or Loss for the Year	-163,503

Lynncrest Manor of Paris
IDPA Comparative Data - Per Resident Day Cost
Year Ending 12/31/04

Enter your HSA # in next column ======> 1
Census (Pulls from Page 2) 17,197

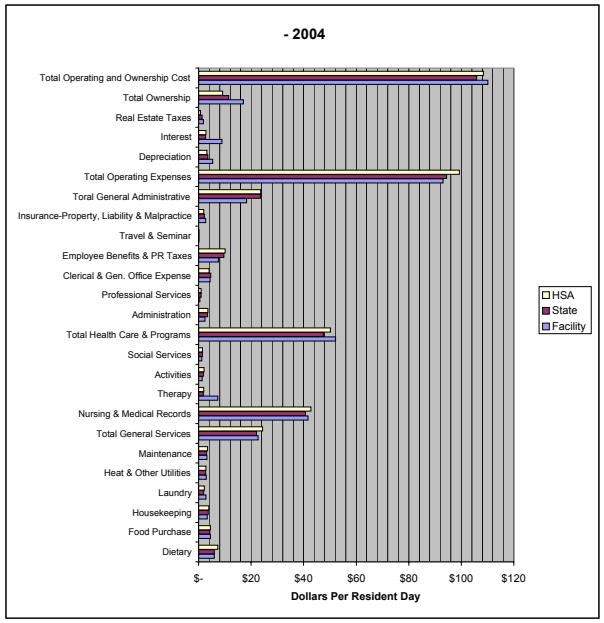
Cost Report Line	Description	Your Facility	Average Median Cost Per Day State	HSA
1	Dietary	6.01	6.01	7.28
2	Food Purchase	4.54	4.27	4.52
3	Housekeeping	3.32	3.65	3.84
4	Laundry	2.77	1.90	2.15
5	Heat & Other Utilities	2.86	2.71	2.84
6	Maintenance	3.18	2.99	3.41
8	Total General Services	22.70	22.09	24.39
10	Nursing & Medical Records	41.67	40.68	42.79
10A	Therapy	7.28	1.85	1.90
11	Activities	1.37	1.88	2.12
12	Social Services	1.28	1.44	1.46
16	Total Health Care & Programs	52.11	47.55	50.19
17	Administration	2.48	3.39	3.49
19	Professional Services	0.52	0.98	1.00
21	Clerical & Gen. Office Expense	4.34	4.58	4.07
22	Employee Benefits & PR Taxes	7.61	9.63	10.11
24	Travel & Seminar	0.11	0.09	0.12
26	Insurance-Property, Liability & Malpractice	2.71	2.19	1.93
28	Toral General Administrative	18.28	23.47	23.64
29	Total Operating Expenses	93.09	94.39	99.26
30	Depreciation	5.35	3.53	3.13
32	Interest	8.90	2.73	2.84
33	Real Estate Taxes	1.88	1.30	0.77
37	Total Ownership	17.07	11.44	9.19
	Total Operating and Ownership Cost	110.16	105.83	108.45

Notes:
Your Facility data is from page 3, column 8, divided by your annual census.

The Average Median Cost Per Dayfor the **State** and your **HSA** is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2002 Cost Reports
2002 (Run June 1, 2004) **UN-INFLATED**

Cost Report Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	4.09	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	3.48	22.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	**TOTAL GENERAL SERVICES**	**22.09**	**24.39**	**22.49**	**20.85**	**22.49**	**20.47**	**22.71**	**22.71**	**22.71**	**22.66**	**24.39**	**22.04**	**17.19**	**30.80**
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	**TOTAL HEALTH CARE & PROGRAMS**	**47.55**	**50.19**	**49.32**	**44.36**	**49.32**	**39.56**	**50.57**	**50.57**	**50.57**	**52.75**	**50.19**	**47.76**	**31.31**	**74.79**
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	3.54	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.72	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	4.31	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	**TOTAL GENERAL ADMINISTRATIVE**	**23.47**	**23.64**	**24.80**	**21.32**	**24.80**	**20.28**	**25.17**	**25.17**	**25.17**	**23.10**	**23.64**	**21.93**	**16.13**	**36.02**
29	**TOTAL OPERATING EXPENSES**	**94.39**	**99.26**	**97.46**	**85.50**	**97.46**	**82.47**	**99.35**	**99.35**	**99.35**	**97.86**	**99.26**	**91.33**	**67.15**	**138.58**
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	3.17	1.29	0.77	1.03	-	5.05
37	**TOTAL OWNERSHIP**	**11.44**	**9.19**	**9.85**	**8.76**	**9.85**	**6.52**	**15.35**	**15.35**	**15.35**	**11.40**	**9.19**	**10.00**	**3.55**	**24.50**
	TOTAL OPERATING & OWNERSHIP COS	**105.83**	**108.45**	**107.31**	**94.26**	**107.31**	**88.99**	**114.70**	**114.70**	**114.70**	**109.26**	**108.45**	**101.30**	**70.70**	**163.08**



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